

City of Houston, Texas
 FY 2003 OMB A-87 Cost All.Plan
 MAYOR'S OFFICE - EXECUTIVE
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,862,492			\$1,862,492
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	248,658		248,658	
EQUIPMENT DEPRECIATION	15,160		15,160	
GENERAL CITYWIDE SERVICES	39,248	318	39,566	
F&A ADMINISTRATIVE SERVICES	159,667	31,050	190,717	
F&A INFORMATION SERVICES	147,904	68,479	216,383	
F&A PROCUREMENT SERVICES	10,402	3,094	13,496	
F&A FINANCIAL SERVICES	22,365	2,795	25,160	
AFFIRMATIVE ACTION	628	29	657	
MAYOR'S OFFICE - EXECUTIVE		6,666	6,666	
HUMAN RESOURCES		14,645	14,645	
CONTROLLER'S OFFICE		45,160	45,160	
LEGAL DEPT.		269,856	269,856	
BUILDING SERVICES		1,562,959	1,562,959	
CONVENTION/ENTERTAIN. RENTAL		175,441	175,441	
POLICE. RECORDS		135,295	135,295	
Total allocated additions:	644,032	2,315,787	2,959,819	2,959,819
Total to be allocated:	\$2,506,524	\$2,315,787		\$4,822,311
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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

	Total General & admin	CITY ADMIN
Wages & benefits		

SALARIES & WAGES	\$1,308,311	\$1,308,311
FRINGE BENEFITS	279,349	279,349
Other expense and cost		

SUPPLIES	35,325	35,325
OTHER CHARGES	239,507	239,507
CAPITAL OUTLAY		
Departmental		
Expenditures	1,862,492	1,862,492
Functional cost	1,862,492	1,862,492
Additions: 1st		
Others	644,032	644,032
Reallocate admin		(644,032) 644,032
Allocable costs	2,506,524	2,506,524
1st Allocation	2,506,524	2,506,524
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Additions: 2nd		
Others	2,315,787	2,315,787
Reallocate admin		(2,315,787) 2,315,787
Allocable costs	2,315,787	2,315,787
2nd Allocation	2,315,787	2,315,787
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DMG/NGCS II

01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

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Schedule 10.003

FISCAL 2001

(continued)

Total General & admn

CITY

ADMIN

Total allocated

\$4,822,311

\$4,822,311

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$4,262		\$4,262		\$4,262
F&A ADMIN SVCS	123	0.536	13,441		13,441		13,441
F&A INFORM. SVCS	97	0.422	10,600		10,600		10,600
F&A PROCUREMENT	79	0.344	8,633		8,633		8,633
F&A FINANCIAL SE	40	0.174	4,371		4,371		4,371
AFFIRMATIVE ACT	26	0.113	2,841		2,841		2,841
MAYOR-EXECUTIVE	61	0.265	6,666		6,666		6,666
HUMAN RESOURCES	59	0.257	6,447		6,447	6,080	12,527
CONTROLLER	86	0.374	9,398		9,398	8,862	18,260
LEGAL	199	0.867	21,746		21,746	20,507	42,253
HEALTH ADMIN	147	0.640	16,064		16,064	15,149	31,213
PLANNING ADMIN	51	0.222	5,573		5,573	5,256	10,829
PW & ENG. ADMIN	17	0.074	1,858		1,858	1,752	3,610
BUILDING SVCS	275	1.198	30,052		30,052	28,339	58,391
MUN COURTS-ADMIN	421	1.835	46,006		46,006	43,385	89,391
MUN COURTS-JUSTI	87	0.379	9,507		9,507	8,966	18,473
POLICE	7,347	32.031	802,870		802,870	757,124	1,559,994
FIRE	3,778	16.471	412,855		412,855	389,331	802,186
PW & ENG. OTHER	217	0.946	23,713		23,713	22,362	46,075
PW FLEET MGT/118	99	0.431	10,819		10,819	10,202	21,021
PW TRAFF CON/224	758	3.304	82,833		82,833	78,113	160,946
PW DRAIN MGT/227	310	1.351	33,876		33,876	31,946	65,822
PW PUB UTIL./701	2,316	10.097	253,089	(78,416)	174,673	238,669	413,342
PW ECRE. ADMIN	16	0.069	1,748		1,748	1,649	3,397
PW ECRE. DESIGN	106	0.462	11,584		11,584	10,924	22,508
PW ECRE. CONSTRU	129	0.562	14,097		14,097	13,294	27,391
PW ECRE. REAL ES	29	0.148	3,171		3,171	2,987	6,158
SOLID WASTE MGMT	648	2.825	70,813		70,813	66,778	137,591
AVIATION	1,090	4.752	119,114		119,114	112,327	231,441
HOUSING/COM. DEV	58	0.252	6,338		6,338	5,977	12,315
HOUSING ADMIN	57	0.248	6,229		6,229	5,874	12,103
LIBRARY	679	2.960	74,200		74,200	69,972	144,172
PARKS & RECREAT	1,304	5.685	142,499		142,499	134,380	276,879
HEALTH/HUMAN SVS	1,377	6.003	150,477		150,477	141,903	292,380

City of Houston, Texas
 FY 2003 OMB A-87 Cost All.Plan
 MAYOR'S OFFICE - EXECUTIVE
 Detail allocation of
 CITY ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	85	0.370	\$9,289		\$9,289	\$8,759	\$18,048
CITY COUNCIL	97	0.422	10,600		10,600	9,996	20,596
F&A TAX & REVENUE	59	0.257	6,447		6,447	6,080	12,527
INSURANCE MGMT	5	0.021	546		546	515	1,061
CABLE TV (208)	12	0.052	1,311		1,311	1,237	2,548
9-1-1 (218)	57	0.248	6,229		6,229	5,874	12,103
PLANNING & DEV	83	0.361	9,070		9,070	8,553	17,623
P/D.SIGN ADM 210	31	0.135	3,388		3,388	3,195	6,583
P/D.BLDG INS 214	263	1.146	28,740		28,740	27,103	55,843
CITY SECRETARY	14	0.061	1,530		1,530	1,443	2,973
HEALTH BENEF-888	35	0.152	3,825		3,825	3,607	7,432
WORKERS' COMPENS	36	0.156	3,934		3,934	3,710	7,644
LEGAL-PROPERTY &	35	0.152	3,825		3,825	3,607	7,432
Subtotal	22,937	100.000	2,506,524	(78,416)	2,428,108	2,315,787	4,743,895
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Direct Billed				78,416	78,416		78,416
Total	22,937	100.000	\$2,506,524		\$2,506,524	\$2,315,787	\$4,822,311
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(A) Alloc basis: Number of Employees & FTE's (Depts.20 & 36)

Source: Human Resources Dept. & Fin & Adm. Budget

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMIN
F&A ADMIN	\$4,262	\$4,262
F&A ADMIN SVCS	13,441	13,441
F&A INFORM. SVCS	10,600	10,600
F&A PROCUREMENT	8,633	8,633
F&A FINANCIAL SE	4,371	4,371
AFFIRMATIVE ACT	2,841	2,841
MAYOR-EXECUTIVE	6,666	6,666
HUMAN RESOURCES	12,527	12,527
CONTROLLER	18,260	18,260
LEGAL	42,253	42,253
HEALTH ADMIN	31,213	31,213
PLANNING ADMIN	10,829	10,829
PW & ENG. ADMIN	3,610	3,610
BUILDING SVCS	58,391	58,391
MUN COURTS-ADMIN	89,391	89,391
MUN COURTS-JUSTI	18,473	18,473
POLICE	1,559,994	1,559,994
FIRE	802,186	802,186
PW & ENG. OTHER	46,075	46,075
PW FLEET MGT/118	21,021	21,021
PW TRAFF CON/224	160,946	160,946
PW DRAIN MGT/227	65,822	65,822
PW PUB UTIL./701	413,342	413,342
PW ECRE. ADMIN	3,397	3,397
PW ECRE. DESIGN	22,508	22,508
PW ECRE. CONSTRU	27,391	27,391
PW ECRE. REAL ES	6,158	6,158
SOLID WASTE MGMT	137,591	137,591
AVIATION	231,441	231,441
HOUSING/COM. DEV	12,315	12,315
HOUSING ADMIN	12,103	12,103
LIBRARY	144,172	144,172
PARKS & RECREAT	276,879	276,879
HEALTH/HUMAN SVS	292,380	292,380
CONVENTION/ENTER	18,048	18,048

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

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Schedule 10.005
FISCAL 2001
(continued)

	Total	CITY ADMIN
CITY COUNCIL	\$20,596	\$20,596
F&A TAX & REVENUE	12,527	12,527
INSURANCE MGMT	1,061	1,061
CABLE TV (208)	2,548	2,548
9-1-1 (218)	12,103	12,103
PLANNING & DEV	17,623	17,623
P/D.SIGN ADM 210	6,583	6,583
P/D.BLDG INS 214	55,843	55,843
CITY SECRETARY	2,973	2,973
HEALTH BENEF-888	7,432	7,432
WORKERS' COMPENS	7,644	7,644
LEGAL-PROPERTY &	7,432	7,432
 Direct Billed	 78,416	 78,416
 Total	 \$4,822,311	 \$4,822,311
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FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Personnel Department provides citywide personnel services and support, including recruitment/selections, health benefits, workers' compensation, safety, wage and salary administration, employee relations and assistance, training and records administration. The costs are allocated as follows:

- * Selection - The number of selections is the basis for allocating costs associated with the recruiting and selecting employees for positions.

- * Personnel Services - The number of employees is the basis for allocating costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations.

- * Testing for Classified Employees - The number of classified employees is the basis for allocating costs associated with designing and administering tests for selection and promotion of classified positions.

- * Training - The number of employees trained is the basis for allocating costs associated with designing and conducting training sessions.

City of Houston, Texas
 FY 2003 OMB A-87 Cost All. Plan
 HUMAN RESOURCES
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$3,379,819			\$3,379,819
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	55,292		55,292	
GENERAL CITYWIDE SERVICES	59,563	485	60,048	
F&A ADMINISTRATIVE SERVICES	76,843	14,564	91,407	
F&A INFORMATION SERVICES	232,505	27,004	259,509	
F&A PROCUREMENT SERVICES	33,259	12,088	45,347	
F&A FINANCIAL SERVICES	57,505	7,185	64,690	
AFFIRMATIVE ACTION	608	28	636	
MAYOR'S OFFICE - EXECUTIVE	6,447	6,080	12,527	
HUMAN RESOURCES		29,103	29,103	
CONTROLLER'S OFFICE		116,115	116,115	
LEGAL DEPT.		280,395	280,395	
BUILDING SERVICES		15,695	15,695	
CONVENTION/ENTERTAIN. RENTAL		22,150	22,150	
Total allocated additions:	522,022	530,892	1,052,914	1,052,914
Total to be allocated:	\$3,901,841	\$530,892		\$4,432,733
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City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Wages & benefits						

SALARIES & WAGES	\$1,981,405	\$364,927	\$689,873	\$576,060	\$162,347	\$188,198
FRINGE BENEFITS	496,028	95,443	171,677	141,247	44,350	43,311
Other expense and cost						

SUPPLIES	78,993	40,326	7,865	20,709	4,139	5,954
OTHER CHARGES	823,393	630,427	14,400	139,463	13,917	25,186
CAPITAL OUTLAY						
Departmental						
Expenditures	3,379,819	1,131,123	883,815	877,479	224,753	262,649
Functional cost	3,379,819	1,131,123	883,815	877,479	224,753	262,649
Additions: 1st						
Others	522,022	522,022				
Reallocate admin		(1,653,145)	649,743	645,085	165,229	193,088
Allocable costs	3,901,841		1,533,558	1,522,564	389,982	455,737
1st Allocation	3,901,841		1,533,558	1,522,564	389,982	455,737

Additions: 2nd						
Others	530,892	530,892				
Reallocate admin		(530,892)	208,659	207,163	53,062	62,008
Allocable costs	530,892		208,659	207,163	53,062	62,008
2nd Allocation	530,892		208,659	207,163	53,062	62,008

HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TRST	TRAINING
Total allocated	\$4,432,733 =====		\$1,742,217 =====	\$1,729,727 =====	\$443,044 =====	\$517,745 =====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
SELECTION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	133	3.149	\$48,298		\$48,298		\$48,298
AFFIRMATIVE ACT	37	0.876	13,436		13,436		13,436
MAYOR-EXECUTIVE	16	0.378	5,810		5,810		5,810
HUMAN RESOURCES	43	1.018	15,615		15,615		15,615
CONTROLLER	24	0.568	8,715		8,715	1,254	9,969
LEGAL	33	0.781	11,984		11,984	1,724	13,708
PW & ENG. ADMIN	960	22.744	348,620		348,620	50,153	398,773
BUILDING SVCS	67	1.586	24,331		24,331	3,500	27,831
MUN COURTS-ADMIN	122	2.888	44,304		44,304	6,374	50,678
MUN COURTS-JUSTI	8	0.189	2,905		2,905	418	3,323
POLICE	364	8.619	132,184		132,184	19,016	151,200
FIRE	239	5.659	86,791		86,791	12,486	99,277
SOLID WASTE MGMT	236	5.588	85,702		85,702	12,329	98,031
AVIATION	388	9.187	140,900		140,900	20,270	161,170
HOUSING/COM. DEV	29	0.686	10,531		10,531	1,515	12,046
LIBRARY	209	4.949	75,897		75,897	10,919	86,816
PARKS & RECREAT	728	17.238	264,369		264,369	38,033	302,402
HEALTH/HUMAN SVS	422	9.992	153,247		153,247	22,047	175,294
CONVENTION/ENTER	23	0.544	8,352		8,352	1,202	9,554
CITY COUNCIL	65	1.539	23,604		23,604	3,396	27,000
PLANNING & DEV	73	1.728	26,510		26,510	3,814	30,324
CITY SECRETARY	4	0.094	1,453		1,453	209	1,662
Subtotal	4,223	100.000	1,533,558		1,533,558	208,659	1,742,217
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Total	4,223	100.000	\$1,533,558		\$1,533,558	\$208,659	\$1,742,217
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(A) Alloc basis: Number of Selections

Source: Human Resources Department

HUMAN RESOURCES

Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$2,589		\$2,589		\$2,589
F&A ADMIN SVCS	123	0.536	8,165		8,165		8,165
F&A INFORM. SVCS	97	0.422	6,439		6,439		6,439
F&A PROCUREMENT	79	0.344	5,244		5,244		5,244
F&A FINANCIAL SE	40	0.174	2,655		2,655		2,655
AFFIRMATIVE ACT	26	0.113	1,726		1,726		1,726
MAYOR-EXECUTIVE	61	0.265	4,049		4,049		4,049
HUMAN RESOURCES	59	0.257	3,916		3,916		3,916
CONTROLLER	86	0.374	5,709		5,709	795	6,504
LEGAL	199	0.867	13,210		13,210	1,839	15,049
HEALTH ADMIN	147	0.640	9,758		9,758	1,359	11,117
PLANNING ADMIN	51	0.222	3,385		3,385	471	3,856
PW & ENG. ADMIN	17	0.074	1,128		1,128	157	1,285
BUILDING SVCS	275	1.198	18,255		18,255	2,542	20,797
MUN COURTS-ADMIN	421	1.835	27,946		27,946	3,891	31,837
MUN COURTS-JUSTI	87	0.379	5,775		5,775	804	6,579
POLICE	7,347	32.031	487,696		487,696	67,908	555,604
FIRE	3,778	16.471	250,785		250,785	34,920	285,705
PW & ENG. OTHER	217	0.946	14,405		14,405	2,006	16,411
PW FLEET MGT/118	99	0.431	6,572		6,572	915	7,487
PW TRAFF CON/224	758	3.304	50,316		50,316	7,006	57,322
PW DRAIN MGT/227	310	1.351	20,578		20,578	2,865	23,443
PW PUB UTIL./701	2,316	10.097	153,737	(201,312)	(47,575)	21,407	(26,168)
PW ECRE. ADMIN	16	0.069	1,062		1,062	148	1,210
PW ECRE. DESIGN	106	0.462	7,036		7,036	980	8,016
PW ECRE. CONSTRU	129	0.562	8,563		8,563	1,192	9,755
PW ECRE. REAL ES	29	0.148	1,924		1,924	267	2,191
SOLID WASTE MGMT	648	2.825	43,014		43,014	5,989	49,003
AVIATION	1,090	4.752	72,354		72,354	10,075	82,429
HOUSING/COM. DEV	58	0.252	3,850		3,850	536	4,386
HOUSING ADMIN	57	0.248	3,784		3,784	527	4,311
LIBRARY	679	2.960	45,072		45,072	6,276	51,348
PARKS & RECREAT	1,304	5.685	86,560		86,560	12,053	98,613
HEALTH/HUMAN SVS	1,377	6.003	91,406		91,406	12,728	104,134

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	85	0.370	\$5,642		\$5,642	\$786	\$6,428
CITY COUNCIL	97	0.422	6,439		6,439	897	7,336
F&A TAX & REVENUE	59	0.257	3,916		3,916	545	4,461
INSURANCE MGMT	5	0.021	332		332	46	378
CABLE TV (208)	12	0.052	797		797	111	908
9-1-1 (218)	57	0.248	3,784		3,784	527	4,311
PLANNING & DEV	83	0.361	5,510		5,510	767	6,277
P/D.SIGN ADM 210	31	0.135	2,058		2,058	287	2,345
P/D.BLDG INS 214	263	1.146	17,458		17,458	2,431	19,889
CITY SECRETARY	14	0.061	929		929	129	1,058
HEALTH BENEF-888	35	0.152	2,323		2,323	324	2,647
WORKERS' COMPENS	36	0.156	2,390		2,390	333	2,723
LEGAL-PROPERTY &	35	0.152	2,323		2,323	324	2,647
Subtotal	22,937	100.000	1,522,564	(201,312)	1,321,252	207,163	1,528,415

Direct Billed				201,312	201,312		201,312
Total	22,937	100.000	\$1,522,564		\$1,522,564	\$207,163	\$1,729,727
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(A) Alloc basis: Number of Employees & FTE's (Depts.20 & 36)

Source: Human Resources Dept. & Fin & Adm. Budget

HUMAN RESOURCES
Detail allocation of
CLASSIFIED TEST

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,431	61.970	\$241,670		\$241,670	\$32,882	\$274,552
FIRE	3,333	38.030	148,312		148,312	20,180	168,492
Subtotal	8,764	100.000	389,982		389,982	53,062	443,044
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Total	8,764	100.000	\$389,982		\$389,982	\$53,062	\$443,044
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(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	25	2.917	\$13,295		\$13,295		\$13,295
AFFIRMATIVE ACT	2	0.233	1,064		1,064		1,064
MAYOR-EXECUTIVE	9	1.050	4,786		4,786		4,786
HUMAN RESOURCES	18	2.100	9,572		9,572		9,572
CONTROLLER	2	0.233	1,064		1,064	154	1,218
LEGAL	5	0.583	2,659		2,659	386	3,045
PW & ENG. ADMIN	237	27.662	126,029		126,029	18,304	144,333
BUILDING SVCS	70	8.168	37,225		37,225	5,405	42,630
MUN COURTS-ADMIN	34	3.967	18,081		18,081	2,625	20,706
POLICE	20	2.333	10,636		10,636	1,544	12,180
FIRE	33	3.850	17,549		17,549	2,548	20,097
SOLID WASTE MGMT	9	1.050	4,786		4,786	695	5,481
AVIATION	3	0.350	1,595		1,595	232	1,827
HOUSING/COM. DEV	6	0.700	3,191		3,191	463	3,654
LIBRARY	24	2.800	12,763		12,763	1,853	14,616
PARKS & RECREAT	118	13.768	62,750		62,750	9,112	71,862
HEALTH/HUMAN SVS	193	22.520	102,634		102,634	14,904	117,538
CONVENTION/ENTER	14	1.633	7,445		7,445	1,081	8,526
CITY COUNCIL	2	0.233	1,064		1,064	154	1,218
PLANNING & DEV	31	3.617	16,485		16,485	2,394	18,879
CITY SECRETARY	2	0.233	1,064		1,064	154	1,218
Subtotal	857	100.000	455,737		455,737	62,008	517,745
	-----	-----	-----	-----	-----	-----	-----
Total	857	100.000	\$455,737		\$455,737	\$62,008	\$517,745
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees Trained

Source: Human Resources Department

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Departmental Cost
Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
F&A ADMIN	\$64,182	\$48,298	\$2,589		\$13,295
F&A ADMIN SVCS	8,165		8,165		
F&A INFORM. SVCS	6,439		6,439		
F&A PROCUREMENT	5,244		5,244		
F&A FINANCIAL SE	2,655		2,655		
AFFIRMATIVE ACT	16,226	13,436	1,726		1,064
MAYOR-EXECUTIVE	14,645	5,810	4,049		4,786
HUMAN RESOURCES	29,103	15,615	3,916		9,572
CONTROLLER	17,691	9,969	6,504		1,218
LEGAL	31,802	13,708	15,049		3,045
HEALTH ADMIN	11,117		11,117		
PLANNING ADMIN	3,856		3,856		
PW & ENG. ADMIN	544,391	398,773	1,285		144,333
BUILDING SVCS	91,258	27,831	20,797		42,630
MUN COURTS-ADMIN	103,221	50,678	31,837		20,706
MUN COURTS-JUSTI	9,902	3,323	6,579		
POLICE	993,536	151,200	555,604	274,552	12,180
FIRE	573,571	99,277	285,705	168,492	20,097
PW & ENG. OTHER	16,411		16,411		
PW FLEET MGT/118	7,487		7,487		
PW TRAFF CON/224	57,322		57,322		
PW DRAIN MGT/227	23,443		23,443		
PW PUB UTIL./701	(26,168)		(26,168)		
PW ECRE. ADMIN	1,210		1,210		
PW ECRE. DESIGN	8,016		8,016		
PW ECRE. CONSTRU	9,755		9,755		
PW ECRE. REAL ES	2,191		2,191		
SOLID WASTE MGMT	152,515	98,031	49,003		5,481
AVIATION	245,426	161,170	82,429		1,827
HOUSING/COM. DEV	20,086	12,046	4,386		3,654
HOUSING ADMIN	4,311		4,311		
LIBRARY	152,780	86,816	51,348		14,616
PARKS & RECREAT	472,877	302,402	98,613		71,862
HEALTH/HUMAN SVS	396,966	175,294	104,134		117,538
CONVENTION/ENTER	24,508	9,554	6,428		8,526

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Departmental Cost
Allocation Summary

Detail page 114
Schedule 11.008
FISCAL 2001
(continued)

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
CITY COUNCIL	\$35,554	\$27,000	\$7,336		\$1,218
F&A TAX & REVENUE	4,461		4,461		
INSURANCE MGMT	378		378		
CABLE TV (208)	908		908		
9-1-1 (218)	4,311		4,311		
PLANNING & DEV	55,480	30,324	6,277		18,879
P/D.SIGN ADM 210	2,345		2,345		
P/D.BLDG INS 214	19,889		19,889		
CITY SECRETARY	3,938	1,662	1,058		1,218
HEALTH BENEF-888	2,647		2,647		
WORKERS' COMPENS	2,723		2,723		
LEGAL-PROPERTY &	2,647		2,647		
Direct Billed	201,312		201,312		
Total	\$4,432,733 =====	\$1,742,217 =====	\$1,729,727 =====	\$443,044 =====	\$517,745 =====

SCHEDULE 12.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

CONTROLLER'S OFFICE

NATURE AND EXTENT OF SERVICES

The Office of the City Controller fulfills the fiscal responsibilities through seven divisions: Executive, Financial Reporting, Audit, Investment & Debt Management, Operations, Information Systems, and Administration. The Office controls the obligation and disbursement of City funds, provides timely and accurate financial reporting and accounting, manages the City's cash and investments, manages the servicing and retirement of the City's debt and performs audits/reviews of City programs and activities. The number of transaction is the basis for allocating the costs.

City of Houston, Texas
 FY 2003 OMB A-87 Cost All.Plan
 CONTROLLER'S OFFICE
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,242,687			\$6,242,687
Deductions:				
CAPITAL OUTLAY	(27,725)			
Total deductions:	(27,725)			(27,725)
Allocated additions:				
BUILDING DEPRECIATION	165,893		165,893	
EQUIPMENT DEPRECIATION	65,123		65,123	
GENERAL CITYWIDE SERVICES	54,300	440	54,740	
F&A ADMINISTRATIVE SERVICES	68,388	12,445	80,833	
F&A INFORMATION SERVICES	71,656	8,221	79,877	
F&A PROCUREMENT SERVICES	5,088	1,478	6,566	
F&A FINANCIAL SERVICES	22,443	2,804	25,247	
AFFIRMATIVE ACTION	886	41	927	
MAYOR'S OFFICE - EXECUTIVE	9,398	8,862	18,260	
HUMAN RESOURCES	15,488	2,203	17,691	
CONTROLLER'S OFFICE		45,317	45,317	
LEGAL DEPT.		116,605	116,605	
BUILDING SERVICES		899,040	899,040	
CONVENTION/ENTERTAIN. RENTAL		8,868	8,868	
Total allocated additions:	478,663	1,106,324	1,584,987	1,584,987
Total to be allocated:	\$6,693,625	\$1,106,324		\$7,799,949
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

	Total General & admin		CONTROLLER INVESTMENT/DEB	
Wages & benefits				

SALARIES & WAGES	\$4,094,039		\$3,733,734	\$360,305
FRINGE BENEFITS	979,900		894,567	85,333
Other expense and cost				

SUPPLIES	125,899		120,970	4,929
OTHER CHARGES	1,015,124		971,259	43,865
CAPITAL OUTLAY	27,725	27,725		
Departmental				
Expenditures	6,242,687	27,725	5,720,530	494,432
Cost adjustments				

Deductions	(27,725)	(27,725)		
Functional cost				
	6,214,962		5,720,530	494,432
Additions: 1st				
Others	478,663	478,663		
Reallocate admin		(478,663)	478,663	
Allocable costs	6,693,625		6,199,193	494,432
Unallocated	(494,432)			(494,432)
1st Allocation	6,199,193		6,199,193	

Additions: 2nd				
Others	1,106,324	1,106,324		
Reallocate admin		(1,106,324)	1,106,324	
Allocable costs	1,106,324		1,106,324	

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

Detail page 118
Schedule 12.003
FISCAL 2001
(continued)

	Total General & admn	CONTROLLER INVESTMENT/DEB
2nd Allocation	\$1,106,324 -----	\$1,106,324 -----
Total allocated	\$7,305,517 =====	\$7,305,517 =====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Detail allocation of
CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$109,843		\$109,843		\$109,843
F&A ADMIN	2,738	3.462	214,668		214,668		214,668
AFFIRMATIVE ACT	285	0.360	22,345		22,345		22,345
MAYOR-EXECUTIVE	576	0.728	45,160		45,160		45,160
HUMAN RESOURCES	1,481	1.873	116,115		116,115		116,115
CONTROLLER	578	0.731	45,317		45,317		45,317
LEGAL	3,481	4.402	272,922		272,922	53,481	326,403
BUILDING SVCS	630	0.796	49,394		49,394	9,679	59,073
MUN COURTS-ADMIN	1,289	1.630	101,062		101,062	19,804	120,866
MUN COURTS-JUSTI	762	0.963	59,743		59,743	11,707	71,450
POLICE	8,899	11.254	697,711		697,711	136,721	834,432
FIRE	2,670	3.376	209,337		209,337	41,021	250,358
PW & ENG. OTHER	5,500	6.956	431,218		431,218	84,500	515,718
PW FLEET MGT/118	377	0.476	29,558		29,558	5,792	35,350
PW TRAFF CON/224	1,003	1.268	78,639		78,639	15,410	94,049
PW DRAIN MGT/227	350	0.442	27,441		27,441	5,377	32,818
PW PUB UTIL./701	4,434	5.607	347,640		347,640	68,123	415,763
PW ECRE. ADMIN	145	0.183	11,368		11,368	2,228	13,596
PW ECRE. DESIGN	1,129	1.427	88,517		88,517	17,346	105,863
PW ECRE. CONSTRU	1,217	1.539	95,417		95,417	18,698	114,115
PW ECRE. REAL ES	274	0.365	21,485		21,485	4,209	25,694
SOLID WASTE MGMT	2,841	3.593	222,744		222,744	43,648	266,392
AVIATION	6,021	7.614	472,066		472,066	92,505	564,571
HOUSING/COM. DEV	1,906	2.410	149,437		149,437	29,283	178,720
LIBRARY	8,235	10.415	645,651		645,651	126,520	772,171
PARKS & RECREAT	6,187	7.824	485,081		485,081	95,055	580,136
HEALTH/HUMAN SVS	10,135	12.818	794,618		794,618	155,711	950,329
CONVENTION/ENTER	1,953	2.470	153,122		153,122	30,005	183,127
CITY COUNCIL	370	0.467	29,009		29,009	5,685	34,694
CABLE TV (208)	76	0.096	5,959		5,959	1,168	7,127
9-1-1 (218)	29	0.036	2,274		2,274	446	2,720
PLANNING & DEV	811	1.025	63,585		63,585	12,460	76,045
P/D.SIGN ADM 210	119	0.150	9,330		9,330	1,828	11,158
P/D.BLDG INS 214	621	0.785	48,688		48,688	9,541	58,229

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Detail allocation of
CONTROLLER

Detail page 120
Schedule 12.004
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CITY SECRETARY	6	0.007	\$470		\$470	\$92	\$562
HEALTH BENEF-888	534	0.675	41,867		41,867	8,204	50,071
TIRZ's (20)	5	0.006	392		392	77	469
Subtotal	79,068	100.000	6,199,193		6,199,193	1,106,324	7,305,517
	-----	-----	-----	-----	-----	-----	-----
Total	79,068	100.000	\$6,199,193		\$6,199,193	\$1,106,324	\$7,305,517
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER
GEN CITYWIDE SVC	\$109,843	\$109,843
F&A ADMIN	214,668	214,668
AFFIRMATIVE ACT	22,345	22,345
MAYOR-EXECUTIVE	45,160	45,160
HUMAN RESOURCES	116,115	116,115
CONTROLLER	45,317	45,317
LEGAL	326,403	326,403
BUILDING SVCS	59,073	59,073
MUN COURTS-ADMIN	120,866	120,866
MUN COURTS-JUSTI	71,450	71,450
POLICE	834,432	834,432
FIRE	250,358	250,358
PW & ENG. OTHER	515,718	515,718
PW FLEET MGT/118	35,350	35,350
PW TRAFF CON/224	94,049	94,049
PW DRAIN MGT/227	32,818	32,818
PW PUB UTIL./701	415,763	415,763
PW ECRE. ADMIN	13,596	13,596
PW ECRE. DESIGN	105,863	105,863
PW ECRE. CONSTRU	114,115	114,115
PW ECRE. REAL ES	25,694	25,694
SOLID WASTE MGMT	266,392	266,392
AVIATION	564,571	564,571
HOUSING/COM. DEV	178,720	178,720
LIBRARY	772,171	772,171
PARKS & RECREAT	580,136	580,136
HEALTH/HUMAN SVS	950,329	950,329
CONVENTION/ENTER	183,127	183,127
CITY COUNCIL	34,694	34,694
CABLE TV (208)	7,127	7,127
9-1-1 (218)	2,720	2,720
PLANNING & DEV	76,045	76,045
P/D.SIGN ADM 210	11,158	11,158
P/D.BLDG INS 214	58,229	58,229
CITY SECRETARY	562	562

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

Detail page 122
Schedule 12.005
FISCAL 2001
(continued)

	Total	CONTROLLER
HEALTH BENEF-888	\$50,071	\$50,071
TIRZ's (20)	469	469
Direct Billed		
Total	\$7,305,517	\$7,305,517
	=====	=====

SCHEDULE 13.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department. The legal services are comprised of "internal" legal services and legal service contracts. Only the legal services that are performed "internally" are allocable in the OMB Plan.

The total number of actual hours spent for City departments in FY 2001 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for those bond funds.

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
LEGAL DEPT.
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$11,124,984			\$11,124,984
Deductions:				
CAPITAL OUTLAY	(4,268)			
Total deductions:	(4,268)			(4,268)
Allocated additions:				
BUILDING DEPRECIATION	132,520		132,520	
EQUIPMENT DEPRECIATION	73,636		73,636	
GENERAL CITYWIDE SERVICES	184,612	1,500	186,112	
F&A ADMINISTRATIVE SERVICES	106,404	19,500	125,904	
F&A INFORMATION SERVICES	120,789	13,426	134,215	
F&A PROCUREMENT SERVICES	28,490	8,343	36,833	
F&A FINANCIAL SERVICES	135,161	16,888	152,049	
AFFIRMATIVE ACTION	2,050	95	2,145	
MAYOR'S OFFICE - EXECUTIVE	21,746	20,507	42,253	
HUMAN RESOURCES	27,853	3,949	31,802	
CONTROLLER'S OFFICE	272,922	53,481	326,403	
LEGAL DEPT.		826,363	826,363	
BUILDING SERVICES		1,296,851	1,296,851	
CONVENTION/ENTERTAIN. RENTAL		13,387	13,387	
POLICE. RECORDS		638,319	638,319	
Total allocated additions:	1,106,183	2,912,609	4,018,792	4,018,792
Total to be allocated:	\$12,226,899	\$2,912,609		\$15,139,508
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

	Total General & admin		LEGAL SERVICES
Wages & benefits			

SALARIES & WAGES	\$8,052,938		\$8,052,938
FRINGE BENEFITS	1,889,189		1,889,189
Other expense and cost			

SUPPLIES	458,696		458,696
OTHER CHARGES	719,893		719,893
CAPITAL OUTLAY	4,268	4,268	
Departmental			
Expenditures	11,124,984	4,268	11,120,716
Cost adjustments			

Deductions	(4,268)	(4,268)	
Functional cost	11,120,716		11,120,716
Additions: 1st			
Others	1,106,183	1,106,183	
Reallocate admin		(1,106,183)	1,106,183
Allocable costs	12,226,899		12,226,899
1st Allocation	12,226,899		12,226,899
-----			-----
Additions: 2nd			
Others	2,912,609	2,912,609	
Reallocate admin		(2,912,609)	2,912,609
Allocable costs	2,912,609		2,912,609

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

	Total General & admin	LEGAL SERVICES
2nd Allocation	\$2,912,609 -----	\$2,912,609 -----
Total allocated	\$15,139,508 =====	\$15,139,508 =====

LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	3,661	2.035	\$248,915		\$248,915		\$248,915
F&A ADMIN	10,553	5.868	717,510		717,510		717,510
AFFIRMATIVE ACT	115	0.063	7,819		7,819		7,819
MAYOR-EXECUTIVE	3,969	2.207	269,856		269,856		269,856
HUMAN RESOURCES	4,124	2.293	280,395		280,395		280,395
CONTROLLER	1,715	0.953	116,605		116,605		116,605
LEGAL	12,154	6.758	826,363		826,363		826,363
BUILDING SVCS	844	0.469	57,384		57,384	17,126	74,510
MUN COURTS-ADMIN	1,522	0.846	103,482		103,482	30,883	134,365
MUN COURTS-JUSTI	50,131	27.876	3,408,459		3,408,459	1,017,222	4,425,681
POLICE	16,433	9.138	1,117,297		1,117,297	333,446	1,450,743
FIRE	3,914	2.176	266,117		266,117	79,420	345,537
PW & ENG. OTHER	24,218	13.467	1,646,607		1,646,607	491,414	2,138,021
PW TRAFF CON/224	3,203	1.781	217,775		217,775	64,993	282,768
PW DRAIN MGT/227	446	0.248	30,324		30,324	9,050	39,374
PW PUB UTIL./701	7,147	3.974	485,932	(241,126)	244,806	145,022	389,828
PW ECRE. ADMIN	245	0.136	16,658		16,658	4,971	21,629
PW ECRE. DESIGN	554	0.308	37,667		37,667	11,241	48,908
PW ECRE. CONSTRU	597	0.331	40,591		40,591	12,114	52,705
PW ECRE. REAL ES	1,497	0.832	101,783		101,783	30,376	132,159
SOLID WASTE MGMT	1,120	0.622	76,150		76,150	22,726	98,876
AVIATION	2,928	1.628	199,078		199,078	59,413	258,491
HOUSING/COM. DEV	405	0.225	27,536		27,536	8,218	35,754
LIBRARY	1,410	0.784	95,867		95,867	28,611	124,478
PARKS & RECREAT	3,839	2.134	261,018		261,018	77,898	338,916
HEALTH/HUMAN SVS	3,412	1.897	231,985		231,985	69,234	301,219
CONVENTION/ENTER	1,845	1.025	125,443		125,443	37,437	162,880
CITY COUNCIL	1,140	0.633	77,510		77,510	23,132	100,642
PLANNING & DEV	14,276	7.938	970,640		970,640	289,678	1,260,318
P/D.SIGN ADM 210	395	0.219	26,856		26,856	8,015	34,871
P/D.BLDG INS 214	807	0.448	54,869		54,869	16,375	71,244
CITY SECRETARY	57	0.031	3,875		3,875	1,157	5,032
HEALTH BENEF-888	9	0.005	612		612	183	795
TIRZ's (20)	1,146	0.652	77,921		77,921	23,254	101,175

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

Detail page 128
Schedule 13.004
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	179,831	100.000	\$12,226,899	\$ (241,126)	\$11,985,773	\$2,912,609	\$14,898,382
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				241,126	241,126		241,126
Total	179,831	100.000	\$12,226,899		\$12,226,899	\$2,912,609	\$15,139,508
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Hours Billed

Source: Legal Department

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	\$248,915	\$248,915
P&A ADMIN	717,510	717,510
AFFIRMATIVE ACT	7,819	7,819
MAYOR-EXECUTIVE	269,856	269,856
HUMAN RESOURCES	280,395	280,395
CONTROLLER	116,605	116,605
LEGAL	826,363	826,363
BUILDING SVCS	74,510	74,510
MUN COURTS-ADMIN	134,365	134,365
MUN COURTS-JUSTI	4,425,681	4,425,681
POLICE	1,450,743	1,450,743
FIRE	345,537	345,537
PW & ENG. OTHER	2,138,021	2,138,021
PW TRAFF CON/224	282,768	282,768
PW DRAIN MGT/227	39,374	39,374
PW PUB UTIL./701	389,828	389,828
PW ECRE. ADMIN	21,629	21,629
PW ECRE. DESIGN	48,908	48,908
PW ECRE. CONSTRU	52,705	52,705
PW ECRE. REAL ES	132,159	132,159
SOLID WASTE MGMT	98,876	98,876
AVIATION	258,491	258,491
HOUSING/COM. DEV	35,754	35,754
LIBRARY	124,478	124,478
PARKS & RECREAT	338,916	338,916
HEALTH/HUMAN SVS	301,219	301,219
CONVENTION/ENTER	162,880	162,880
CITY COUNCIL	100,642	100,642
PLANNING & DEV	1,260,318	1,260,318
P/D.SIGN ADM 210	34,871	34,871
P/D.BLDG INS 214	71,244	71,244
CITY SECRETARY	5,032	5,032
HEALTH BENEF-888	795	795
TIRZ's (20)	101,175	101,175

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

Detail page 130
Schedule 13.005
FISCAL 2001
(continued)

	Total	LEGAL SERVICES
Direct Billed	\$241,126	\$241,126
Total	\$15,139,508	\$15,139,508
	=====	=====

SCHEDULE 14.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Health and Human Services Department (the Department) promotes and protects the general health and well-being of the citizens of Houston through administration of programs and activities in accordance with applicable laws and regulations of the State of Texas and the City. The Department is comprised of: Director's Office, Support Services, Administrative Support, Community Support, Communicable Diseases, Environmental Health, and Community & Personal Health. The costs of the Administration are directly allocated to the Health and Human Services Department.

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,399,659			\$12,399,659
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	1,943,675		1,943,675	
GENERAL CITYWIDE SERVICES	56,992	459	57,451	
F&A ADMINISTRATIVE SERVICES	5,639	886	6,525	
F&A INFORMATION SERVICES	18,075	1,923	19,998	
AFFIRMATIVE ACTION	1,514	70	1,584	
MAYOR'S OFFICE - EXECUTIVE	16,064	15,149	31,213	
HUMAN RESOURCES	9,758	1,359	11,117	
BUILDING SERVICES		39,105	39,105	
Total allocated additions:	2,051,717	58,951	2,110,668	2,110,668
Departmental cost adjustments:				
CREDIT DIRECT COSTS	(1,578,037)			
Total departmental cost adjustments:	(1,578,037)			(1,578,037)
Total to be allocated:	\$12,873,339	\$58,951		\$12,932,290
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin		DEPT. ADMIN
Wages & benefits			

SALARIES & WAGES	\$6,466,618		\$6,466,618
FRINGE BENEFITS	2,356,431		2,356,431
Other expense and cost			

SUPPLIES	448,931		448,931
OTHER CHARGES	3,127,679		3,127,679
CAPITAL OUTLAY			
Departmental			
Expenditures	12,399,659		12,399,659
Cost adjustments			

Departmental cost adjustments			
CREDIT DIRECT COSTS	(1,578,037)		(1,578,037)
Functional cost	10,821,622		10,821,622
Additions: 1st			
Others	2,051,717	2,051,717	
Reallocate admin		(2,051,717)	2,051,717
Allocable costs	12,873,339		12,873,339
1st Allocation	12,873,339		12,873,339

Additions: 2nd			
Others	58,951	58,951	
Reallocate admin		(58,951)	58,951
Allocable costs	58,951		58,951

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City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

Detail page 134
Schedule 14.003
FISCAL 2001
(continued)

	Total General & admin	DEPT. ADMIN
2nd Allocation	\$58,951 -----	\$58,951 -----
Total allocated	\$12,932,290 =====	\$12,932,290 =====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	\$12,873,339		\$12,873,339	\$58,951	\$12,932,290
Subtotal	100	100.000	12,873,339		12,873,339	58,951	12,932,290
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$12,873,339		\$12,873,339	\$58,951	\$12,932,290
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Health and Human Services Dept.

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City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
HEALTH ADMINISTRATION
Departmental Cost
Allocation Summary

Detail page 136
Schedule 14.005
FISCAL 2001

	Total	DEPT. ADMIN
HEALTH/HUMAN SVS	\$12,932,290	\$12,932,290
Direct Billed		
Total	\$12,932,290 =====	\$12,932,290 =====

SCHEDULE 15.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

PLANNING AND DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, neighborhood planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The Department's operating expenditures (all funds) is the basis for allocating the costs.

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$9,069,264			\$9,069,264
Deductions:				
CAPITAL OUTLAY	(6,184)			
Total deductions:	(6,184)			(6,184)
Allocated additions:				
EQUIPMENT DEPRECIATION	1,012,115		1,012,115	
GENERAL CITYWIDE SERVICES	19,772	160	19,932	
F&A ADMINISTRATIVE SERVICES	1,956	307	2,263	
F&A INFORMATION SERVICES	6,271	667	6,938	
AFFIRMATIVE ACTION	525	24	549	
MAYOR'S OFFICE - EXECUTIVE	5,573	5,256	10,829	
HUMAN RESOURCES	3,385	471	3,856	
BUILDING SERVICES		13,566	13,566	
Total allocated additions:	1,049,597	20,451	1,070,048	1,070,048
Total to be allocated:	\$10,112,677 =====	\$20,451 =====		\$10,133,128 =====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

Total General & admin DEPT OPERATIONS
ADM

Wages & benefits

SALARIES & WAGES	\$6,165,232		\$256,895	\$5,908,337
FRINGE BENEFITS	1,475,459		61,480	1,413,979

Other expense and cost

SUPPLIES	192,688		8,029	184,659
OTHERS	1,229,701		51,240	1,178,461
CAPITAL OUTLAY	6,184	6,184		

Departmental Expenditures	9,069,264	6,184	377,644	8,685,436
Cost adjustments				

Deductions	(6,184)	(6,184)		
------------	---------	---------	--	--

Functional cost	9,063,080		377,644	8,685,436
-----------------	-----------	--	---------	-----------

Additions: 1st Others	1,049,597	1,049,597		
Reallocate admin		(1,049,597)	43,735	1,005,862
Allocable costs	10,112,677		421,379	9,691,298
1st Allocation	10,112,677		421,379	9,691,298

Additions: 2nd Others	20,451	20,451		
Reallocate admin		(20,451)	852	19,599
Allocable costs	20,451		852	19,599

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

Detail page 140
Schedule 15.003
FISCAL 2001
(continued)

	Total General & admin	DEPT ADM	OPERATIONS
2nd Allocation	\$20,451	\$852	\$19,599
	-----	-----	-----
Total allocated	\$10,133,128	\$422,231	\$9,710,897
	=====	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Detail allocation of
DEPT ADM

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	9,147	27.787	\$117,090		\$117,090	\$237	\$117,327
P/D.SIGN ADM 210	1,604	4.872	20,533		20,533	42	20,575
P/D.BLDG INS 214	22,167	67.341	283,756		283,756	573	284,329
Subtotal	32,918	100.000	421,379		421,379	852	422,231
	-----	-----	-----	-----	-----	-----	-----
Total	32,918	100.000	\$421,379		\$421,379	\$852	\$422,231
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures

Source: FY 2001 CAFR

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Detail allocation of
OPERATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	100	100.000	\$9,691,298		\$9,691,298	\$19,599	\$9,710,897
Subtotal	100	100.000	9,691,298		9,691,298	19,599	9,710,897
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$9,691,298		\$9,691,298	\$19,599	\$9,710,897
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Planning & Development

DMG/NGCS II
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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Departmental Cost
Allocation Summary

Detail page 143
Schedule 15.006
FISCAL 2001

	Total	DEPT ADM	OPERATIONS
PLANNING & DEV	\$9,828,224	\$117,327	\$9,710,897
P/D.SIGN ADM 210	20,575	20,575	
P/D.BLDG INS 214	284,329	284,329	
Direct Billed			
Total	\$10,133,128	\$422,231	\$9,710,897
	=====	=====	=====

SCHEDULE 16.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

PUBLIC WORKS & ENGINEERING - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The General Fund group of the Public Works and Engineering Department (PW & Eng.) is comprised of three groups: (1) Neighborhood Protection, (2) Traffic Management and Maintenance / Facilities Maintenance, and (3) Engineering, Construction and Real Estate (ECRE), formerly called Capital Projects.

In addition to the General Fund group, there are Enterprise Fund - Public Utilities, Special Funds - Street Maintenance and Traffic Control, Street and Drainage Maintenance, and Revolving Fund - Fleet Management that all receive services from PW & Eng. Administration.

Thus the costs for such services are also allocated to these funds, and the Department's operating expenditures (all funds) is the basis for allocating the administrative costs.

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
PW & ENG. ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
GENERAL CITYWIDE SERVICES	6,591	53	6,644	
F&A ADMINISTRATIVE SERVICES	664	105	769	
F&A INFORMATION SERVICES	2,091	222	2,313	
F&A PROCUREMENT SERVICES	1,003,917	395,595	1,399,512	
AFFIRMATIVE ACTION	1,198,387	55,237	1,253,624	
MAYOR'S OFFICE - EXECUTIVE	1,858	1,752	3,610	
HUMAN RESOURCES	475,777	68,614	544,391	
POLICE. RECORDS		52,206	52,206	
Total allocated additions:	2,689,285	573,784	3,263,069	3,263,069
Total to be allocated:	\$2,689,285	\$573,784		\$3,263,069
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Schedule of costs to be
allocated by function

	Total General & admn	ADMIN
Other expense and cost		

SUPPLIES		
OTHER CHARGES		
Functional cost		
Additions: 1st		
Others	2,689,285	2,689,285
Reallocate admin		(2,689,285) 2,689,285
Allocable costs	2,689,285	2,689,285
1st Allocation	2,689,285	2,689,285
-----		-----
Additions: 2nd		
Others	573,784	573,784
Reallocate admin		(573,784) 573,784
Allocable costs	573,784	573,784
2nd Allocation	573,784	573,784
-----		-----
Total allocated	\$3,263,069	\$3,263,069
=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Detail allocation of
ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW & ENG. OTHER	35,576	9.232	\$248,292	\$1,917,138	\$2,165,430	\$52,975	\$2,218,405
PW FLEET MGT/118	9,218	2.392	64,334	1,090	65,424	13,726	79,150
PW TRAFF CON/224	50,613	13.135	353,239	5,983	359,222	75,367	434,589
PW DRAIN MGT/227	23,431	6.080	163,530	2,770	166,300	34,891	201,191
PW PUB UTIL./701	248,603	64.517	1,735,053	(2,890,885)	(1,155,832)	370,190	(785,642)
PW ECRE. ADMIN	938	0.243	6,546	50,547	57,093	1,397	58,490
PW ECRE. DESIGN	7,305	1.895	50,983	393,656	444,639	10,878	455,517
PW ECRE. CONSTRU	7,871	2.042	54,933	424,157	479,090	11,721	490,811
PW ECRE. REAL ES	1,773	0.464	12,375	95,544	107,919	2,639	110,558
Subtotal	385,328	100.000	2,689,285		2,689,285	573,784	3,263,069
	-----	-----	-----	-----	-----	-----	-----
Total	385,328	100.000	\$2,689,285		\$2,689,285	\$573,784	\$3,263,069
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Department's Operating Expenditures (All funds)

Source: FY 2001 Actual Expenditures

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Departmental Cost
Allocation Summary

	Total	ADMIN
PW & ENG. OTHER	\$2,218,405	\$2,218,405
PW FLEET MGT/118	79,150	79,150
PW TRAFF CON/224	434,589	434,589
PW DRAIN MGT/227	201,191	201,191
PW PUB UTIL./701	(785,642)	(785,642)
PW ECRE. ADMIN	58,490	58,490
PW ECRE. DESIGN	455,517	455,517
PW ECRE. CONSTRU	490,811	490,811
PW ECRE. REAL ES	110,558	110,558
Direct Billed		
Total	\$3,263,069	\$3,263,069
	=====	=====

SCHEDULE 17.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING SERVICES

NATURE AND EXTENT OF SERVICES

The Building Services Department has four organizations: Administration and Management, Facilities Management & Planning, Design and Construction and Property Management - Maintenance & Operations. The facility maintenance function provides preventive and repair maintenance (including electrical wiring) of the City-owned buildings (City Hall, City Hall Annex, Municipal Courts Building, Police facilities and Health facilities), grounds and facilities, or contracts for same. The number of square feet that is occupied by the individual department is the basis for allocating the costs. The costs of all other services are allocated proportionately to the size of General Fund operating expenditures.

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
BUILDING SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$25,561,968			\$25,561,968
Deductions:				
CAPITAL OUTLAY	7,016			
Total deductions:	7,016			7,016
Allocated additions:				
BUILDING DEPRECIATION	81,035		81,035	
EQUIPMENT DEPRECIATION	403,063		403,063	
GENERAL CITYWIDE SERVICES	154,755	1,248	156,003	
F&A ADMINISTRATIVE SERVICES	105,218	19,794	125,012	
F&A INFORMATION SERVICES	96,183	10,610	106,793	
F&A PROCUREMENT SERVICES	55,761	21,165	76,926	
F&A FINANCIAL SERVICES	24,462	3,056	27,518	
AFFIRMATIVE ACTION	2,832	131	2,963	
MAYOR'S OFFICE - EXECUTIVE	30,052	28,339	58,391	
HUMAN RESOURCES	79,811	11,447	91,258	
CONTROLLER'S OFFICE	49,394	9,679	59,073	
LEGAL DEPT.	57,384	17,126	74,510	
BUILDING SERVICES		790,041	790,041	
CONVENTION/ENTERTAIN. RENTAL		2,888	2,888	
Total allocated additions:	1,139,950	915,524	2,055,474	2,055,474
Total to be allocated:	\$26,708,934	\$915,524		\$27,624,458
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING SERVICES
Schedule of costs to be
allocated by function

	Total General & admin		FACILITY MAINT	OTHER SERVICES
Wages & benefits				

SALARIES & WAGES	\$9,712,000	\$1,334,574	\$5,720,977	\$2,656,449
FRINGE BENEFITS	2,624,476	353,463	1,630,274	640,739
Other expense and cost				

SUPPLIES	765,369	23,295	669,134	72,940
OTHER CHARGES	12,467,139	68,029	11,554,498	844,612
CAPITAL OUTLAY	(7,016)	(7,016)		
Departmental				
Expenditures	25,561,968	1,772,345	19,574,883	4,214,740
Cost adjustments				

Deductions	7,016	7,016		
Functional cost	25,568,984	1,779,361	19,574,883	4,214,740
Additions: 1st				
Others	1,139,950	1,139,950		
Reallocate admin		(2,919,311)	2,402,105	517,206
Allocable costs	26,708,934		21,976,988	4,731,946
1st Allocation	26,708,934		21,976,988	4,731,946
-----			-----	-----
Additions: 2nd				
Others	915,524	915,524		
Reallocate admin		(915,524)	753,323	162,201
Allocable costs	915,524		753,323	162,201

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING SERVICES
Schedule of costs to be
allocated by function

	Total General & admin	FACILITY MAINT	OTHER SERVICES
2nd Allocation	\$915,524 -----	\$753,323 -----	\$162,201 -----
Total allocated	\$27,624,458 =====	\$22,730,311 =====	\$4,894,147 =====

BUILDING SERVICES

Detail allocation of

FACILITY MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	1.713	\$376,620		\$376,620		\$376,620
F&A PROCUREMENT	16,750	2.035	447,403		447,403		447,403
MAYOR-EXECUTIVE	57,907	7.037	1,546,732		1,546,732		1,546,732
CONTROLLER	32,802	3.986	876,162		876,162		876,162
LEGAL	46,570	5.668	1,243,913		1,243,913		1,243,913
BUILDING SVCS	26,839	3.261	716,886		716,886		716,886
MUN COURTS-ADMIN	53,600	6.514	1,431,689		1,431,689	64,316	1,496,005
MUN COURTS-JUSTI	31,248	3.797	834,653		834,653	37,495	872,148
POLICE	503,623	61.209	13,452,081		13,452,081	604,305	14,056,386
HEALTH/HUMAN SVS	12,261	1.490	327,499		327,499	14,712	342,211
CITY COUNCIL	21,283	2.586	568,482		568,482	25,538	594,020
CITY SECRETARY	5,798	0.704	154,868		154,868	6,957	161,825
Subtotal	822,781	100.000	21,976,988		21,976,988	753,323	22,730,311
	-----	-----	-----	-----	-----	-----	-----
Total	822,781	100.000	\$21,976,988		\$21,976,988	\$753,323	\$22,730,311
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Square Footage Occupied

Source: Building Services Dept.

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.219	\$10,375		\$10,375		\$10,375
F&A ADMIN SVCS	123	0.691	32,720		32,720		32,720
F&A INFORM. SVCS	97	0.545	25,804		25,804		25,804
F&A PROCUREMENT	79	0.444	21,016		21,016		21,016
F&A FINANCIAL SE	40	0.224	10,641		10,641		10,641
AFFIRMATIVE ACT	26	0.146	6,916		6,916		6,916
MAYOR-EXECUTIVE	61	0.342	16,227		16,227		16,227
HUMAN RESOURCES	59	0.331	15,695		15,695		15,695
CONTROLLER	86	0.483	22,878		22,878		22,878
LEGAL	199	1.118	52,938		52,938		52,938
HEALTH ADMIN	147	0.826	39,105		39,105		39,105
PLANNING ADMIN	51	0.302	13,566		13,566		13,566
BUILDING SVCS	275	1.545	73,155		73,155		73,155
MUN COURTS-ADMIN	421	2.366	111,994		111,994	4,137	116,131
MUN COURTS-JUSTI	87	0.489	23,144		23,144	855	23,999
POLICE	7,347	41.303	1,954,442		1,954,442	72,197	2,026,639
FIRE	3,778	21.239	1,005,020		1,005,020	37,126	1,042,146
PW & ENG. OTHER	217	1.219	57,726		57,726	2,132	59,858
PW ECRE. ADMIN	16	0.089	4,256		4,256	157	4,413
PW ECRE. DESIGN	106	0.595	28,198		28,198	1,042	29,240
PW ECRE. CONSTRU	129	0.725	34,316		34,316	1,268	35,584
PW ECRE. REAL ES	29	0.163	7,715		7,715	285	8,000
SOLID WASTE MGMT	648	3.642	172,380		172,380	6,368	178,748
HOUSING/COM. DEV	58	0.326	15,429		15,429	570	15,999
HOUSING ADMIN	57	0.320	15,163		15,163	560	15,723
LIBRARY	679	3.817	180,627		180,627	6,672	187,299
PARKS & RECREAT	1,304	7.330	346,889		346,889	12,814	359,703
HEALTH/HUMAN SVS	1,377	7.741	366,308		366,308	13,531	379,839
CITY COUNCIL	97	0.545	25,804		25,804	953	26,757
F&A TAX & REVENUE	59	0.331	15,695		15,695	580	16,275
PLANNING & DEV	83	0.466	22,080		22,080	816	22,896
CITY SECRETARY	14	0.078	3,724		3,724	138	3,862
Subtotal	17,788	100.000	4,731,946		4,731,946	162,201	4,894,147

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
	-----	-----	-----	-----	-----	-----	-----
Total	17,788	100.000	\$4,731,946		\$4,731,946	\$162,201	\$4,894,147
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees & FTE's (General Fund only)

Source: Human Resources Dept. & Fin. & Adm. Budget

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING SERVICES
Departmental Cost
Allocation Summary

	Total	FACILITY MAINT	OTHER SERVICES
F&A ADMIN	\$10,375		\$10,375
F&A ADMIN SVCS	32,720		32,720
F&A INFORM. SVCS	402,424	376,620	25,804
F&A PROCUREMENT	468,419	447,403	21,016
F&A FINANCIAL SE	10,641		10,641
AFFIRMATIVE ACT	6,916		6,916
MAYOR-EXECUTIVE	1,562,959	1,546,732	16,227
HUMAN RESOURCES	15,695		15,695
CONTROLLER	899,040	876,162	22,878
LEGAL	1,296,851	1,243,913	52,938
HEALTH ADMIN	39,105		39,105
PLANNING ADMIN	13,566		13,566
BUILDING SVCS	790,041	716,886	73,155
MUN COURTS-ADMIN	1,612,136	1,496,005	116,131
MUN COURTS-JUSTI	896,147	872,148	23,999
POLICE	16,083,025	14,056,386	2,026,639
FIRE	1,042,146		1,042,146
PW & ENG. OTHER	59,858		59,858
PW ECRE. ADMIN	4,413		4,413
PW ECRE. DESIGN	29,240		29,240
PW ECRE. CONSTRU	35,584		35,584
PW ECRE. REAL ES	8,000		8,000
SOLID WASTE MGMT	178,748		178,748
HOUSING/COM. DEV	15,999		15,999
HOUSING ADMIN	15,723		15,723
LIBRARY	187,299		187,299
PARKS & RECREAT	359,703		359,703
HEALTH/HUMAN SVS	722,050	342,211	379,839
CITY COUNCIL	620,777	594,020	26,757
F&A TAX & REVENUE	16,275		16,275
PLANNING & DEV	22,896		22,896
CITY SECRETARY	165,687	161,825	3,862

Direct Billed

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING SERVICES
Departmental Cost
Allocation Summary

	Total	FACILITY MAINT	OTHER SERVICES
Total	\$27,624,458	\$22,730,311	\$4,894,147
	=====	=====	=====

SCHEDULE 18.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

CONVENTION / ENTERTAINMENT FACILITIES - RENTAL

NATURE AND EXTENT OF SERVICES

The Convention / Entertainment Facilities Department markets, leases and maintains the City's multi-purpose convention and entertainment facilities and underground and surface parking facilities. These facilities are also used by other City departments that pay the rent equal to or lower than the market value to the Department. The non-realized rent revenue to the Department is treated as "payment" by the Department for those departments that pay "less", thus, the Department is credited for the total dollar amount of the non-realized rent revenue for the cost allocation purpose while the departments that have paid less than the fair market rental value are charged for the balance of the rent.

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
CONVENTION/ENTERTAIN. RENTAL
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
FACILITY RENTAL	389,372			
Total departmental cost adjustments:	389,372			389,372
Total to be allocated:	\$389,372			\$389,372
	=====			=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
CONVENTION/ENTERTAIN. RENTAL
Schedule of costs to be
allocated by function

	Total General & admin	FACILITY
Cost adjustments		

Departmental cost adjustments		
FACILITY RENTAL	\$389,372	\$389,372
Functional cost	389,372	389,372
Allocable costs	389,372	389,372
1st Allocation	389,372	389,372
-----		-----
Total allocated	\$389,372	\$389,372
=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
CONVENTION/ENTERTAIN. RENTAL
Detail allocation of
FACILITY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	11,094	2.849	\$11,094		\$11,094		\$11,094
AFFIRMATIVE ACT	21,503	5.522	21,503		21,503		21,503
MAYOR-EXECUTIVE	175,441	45.057	175,441		175,441		175,441
HUMAN RESOURCES	22,150	5.688	22,150		22,150		22,150
CONTROLLER	8,868	2.277	8,868		8,868		8,868
LEGAL	13,387	3.438	13,387		13,387		13,387
BUILDING SVCS	2,888	0.741	2,888		2,888		2,888
MUN COURTS-JUSTI	1,890	0.485	1,890		1,890		1,890
POLICE	8,860	2.275	8,860		8,860		8,860
FIRE	6,230	1.600	6,230		6,230		6,230
SOLID WASTE MGMT	18,663	4.793	18,663		18,663		18,663
HOUSING/COM. DEV	8,639	2.218	8,639		8,639		8,639
LIBRARY	15,777	4.058	15,777		15,777		15,777
CONVENTION/ENTER				(389,372)	(389,372)		(389,372)
CITY COUNCIL	72,145	18.528	72,145		72,145		72,145
PLANNING & DEV	1,837	0.471	1,837		1,837		1,837
Subtotal	389,372	100.000	389,372	(389,372)			
Direct Billed				389,372	389,372		389,372
Total	389,372	100.000	\$389,372		\$389,372		\$389,372

(A) Alloc basis: Fair Market Rental Value

Source: Convention and Entertainment Facilities

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Departmental Cost
Allocation Summary

	Total	FACILITY
F&A ADMIN	\$11,094	\$11,094
AFFIRMATIVE ACT	21,503	21,503
MAYOR-EXECUTIVE	175,441	175,441
HUMAN RESOURCES	22,150	22,150
CONTROLLER	8,868	8,868
LEGAL	13,387	13,387
BUILDING SVCS	2,888	2,888
MUN COURTS-JUSTI	1,890	1,890
POLICE	8,860	8,860
FIRE	6,230	6,230
SOLID WASTE MGMT	18,663	18,663
HOUSING/COM. DEV	8,639	8,639
LIBRARY	15,777	15,777
CONVENTION/ENTER	(389,372)	(389,372)
CITY COUNCIL	72,145	72,145
PLANNING & DEV	1,837	1,837
Direct Billed	389,372	389,372
Total	\$389,372	\$389,372
	=====	=====

SCHEDULE 19.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

POLICE - RECORDS

NATURE AND EXTENT OF SERVICES

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The cost related to the services to other City departments is to be treated as "payment" by the Police Department, thus the Police Department is credited for the cost of services while the departments that have been served by the Division are charged for the cost, and the basis of allocation is the number of reports.

City of Houston, Texas
FY 2003 OMB A-87 Cost All. Plan
POLICE. RECORDS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
POLICE RECORDS	840,366			
Total departmental cost adjustments:	840,366			840,366
Total to be allocated:	\$840,366			\$840,366
	=====			=====

POLICE. RECORDS

FISCAL 2001

Schedule of costs to be
allocated by function

	Total General & admin	RECORDS MGMT
Cost adjustments -----		
Departmental cost adjustments		
POLICE RECORDS	\$840,366	\$840,366
Functional cost	840,366	840,366
Allocable costs	840,366	840,366
1st Allocation	840,366	840,366
-----		-----
Total allocated	\$840,366	\$840,366
=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
POLICE. RECORDS
Detail allocation of
RECORDS MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	1,358	16.099	\$135,295		\$135,295		\$135,295
LEGAL	6,407	75.957	638,319		638,319		638,319
PW & ENG. ADMIN	524	6.215	52,206		52,206		52,206
POLICE				(840,366)	(840,366)		(840,366)
FIRE	84	0.995	8,369		8,369		8,369
PARKS & RECREAT	9	0.106	897		897		897
HEALTH/HUMAN SVS	53	0.628	5,280		5,280		5,280
Subtotal	8,435	100.000	840,366	(840,366)			

Direct Billed				840,366	840,366		840,366
Total	8,435	100.000	\$840,366		\$840,366		\$840,366
=====							

(A) Alloc basis: Number of Reports

Source: Police Department Report

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
POLICE. RECORDS
Departmental Cost
Allocation Summary

	Total	RECORDS MGMT
MAYOR-EXECUTIVE	\$135,295	\$135,295
LEGAL	638,319	638,319
PW & ENG. ADMIN	52,206	52,206
POLICE	(840,366)	(840,366)
FIRE	8,369	8,369
PARKS & RECREAT	897	897
HEALTH/HUMAN SVS	5,280	5,280
 Direct Billed	 840,366	 840,366
 Total	 \$840,366	 \$840,366
	=====	=====